



Chatham Office - Kathleen E. Higgins - Of Counsel

February 1, 2006

Mr. Jordan J. Dias
Ms. Donna Dias
11 Russell Street
Taunton, MA 02780

RE: G/L Claim v. Skater's Edge Inc. 08-15-04
Bierhans, Delamere & Cohen LLC Firm Transition

Dear Ms. Dias:

We are writing to advise you that Attorneys David Cohen and Stephen Delamere are leaving the firm on or about March 1, 2006. They plan to form a new law firm known as Delamere & Cohen LLC. The existing firm shall continue as the Law Offices of Bruce A. Bierhans LLC.

Under the circumstances, the choice of whether to leave your case with this office, or transfer it to the new office of Delamere & Cohen LLC is completely up to you. You may also choose to transfer it to some other attorney. Whatever your choice, please be assured of our intention to cooperate with whatever firm you choose to ensure a smooth transition, and professional handling of your case.

Please let us know of your decision by completing the bottom portion of this letter and returning it in the enclosed self-addressed stamped envelope.

Of course, feel free to contact any of the undersigned with any questions you may have.

*2 pages Faxed to 781-297-7427 - Bierhans
and 781-436-3621 - Dave Cohen*

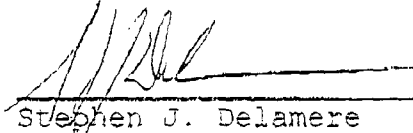
Jordan Dias

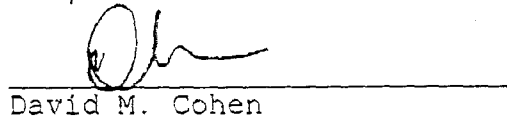
Donna Dias

- ☒ I choose to transfer my case to the firm of Delamere & Cohen LLC.
- ☐ I choose to have my file remain with the Law Offices of Bruce A. Bierhans LLC.
- ☐ I choose to have my file transferred to the firm of _____.

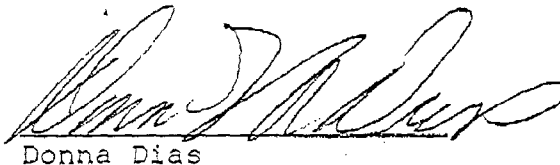
Very truly yours,


Bruce A. Bierhans


Stephen J. Delamere


David M. Cohen

BAB/dem


Donna Dias